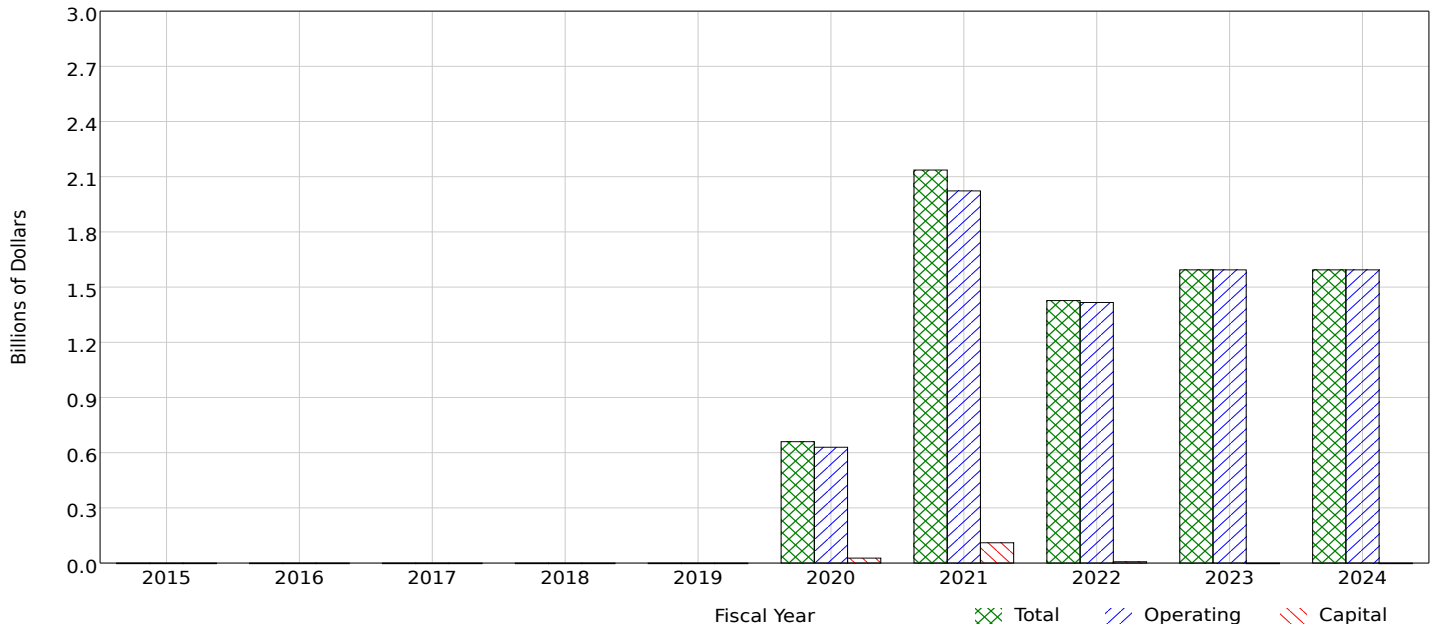


## Fund Source Report

**1265      COVID Fed      COVID-19 Federal**

Year Authorized    Year Repealed    Active?    Mental Health?    Duplicated?    Fund Group  
2020                      Yes                      No                      No                      Federal Receipts

### Operating and Capital Appropriations



**Legal Authority**  
AS 37.05.050

**Source of Revenue**  
Federal receipts provided through various economic stimulus packages adopted by Congress.

**Restrictions on Use**  
Applies to projects and programs associated with COVID.

#### Description and History

Fund code 1265 was established in March of 2020 to track federal receipts associated with COVID relief and report on related expenditures. This fund code is used for non-specific federal COVID receipt authority. Differentiating COVID related federal receipts from regular federal receipts (fund code 1002) will facilitate a smoother removal from the budget when federal COVID funding is exhausted. Further federal economic stimulus packages were adopted by Congress, resulting in additional federal COVID codes with more specific purposes.

The following list includes all federal legislation passed in response to the COVID-19 pandemic (as of 8/2/21):

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 - March 2020
- Families First Coronavirus Response Act - March 2020
- Coronavirus Aid, Relief, and Economic Security Act (CARES) - Includes \$1200 stimulus checks, March 2020
- Paycheck Protection Program and Health Care Enhancement Act - April 2020
- Paycheck Protection Program Flexibility Act of 2020 - June 2020
- A bill to extend the authority for commitments for the paycheck protection program - July 2020
- Consolidated Appropriations Act, 2021 - Includes Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and \$600 stimulus checks, December 2020
- American Rescue Plan Act (ARPA) of 2021 - Includes \$1400 stimulus checks, March 2021

Legislative Finance Division's COVID fund codes include:

- (Federal)
- 1265 - COVID Fed (non-specific)
- 1267 - Federal Transit Administration (FTA) CRRSAA

## Fund Source Report

1269 - COVID State and Local Fiscal Recovery Fund (CSLFRF), flexible funding specific to ARPA  
1270 - Federal Highway Administration CRRSAA  
1271 - ARPA Revenue Replacement

(General Funds)

1263 - COVID UGF/MH  
1266 - COVID UGF